

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 411 - HB 980

February 19, 2011

SUMMARY OF BILL: Extends property tax relief to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause, including both hostile and non-hostile casualties.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the Comptroller, deaths that result from a service-connected, combat-related cause, including both hostile and non-hostile casualties, are currently approved for purposes of spousal property-tax relief benefits.
- Specifying hostile and non-hostile casualties will not result in a significant change to the number of persons eligible for property tax relief under this section.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White".

James W. White, Executive Director

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